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ANNUAL REPORTS
of the
TOWN OFFICERS
of the
TOWN OF SIDNEY
MAINE



Walter Reynolds

For the Year Ending
February 10, 1951

Wm. M. M.

Walter Reynolds

J. Reynolds

ANNUAL REPORTS
of the
TOWN OFFICERS
of the
TOWN OF SIDNEY
MAINE

For the Year Ending
February 10, 1951

TOWN OFFICERS, 1950-1951

Town Clerk

PEARL F. SMITH

Selectmen, Assessors and Overseers of the Poor

C. D. CLARK JENNIE BRACKETT AARON MARDEN

Treasurer and Collector

ALICE L. HAMMOND

Superintendent of Schools

HUBERT REDDING

School Committee

PERCY VAN NOTE

ROBERT AUSTIN

HORACE DRUMMOND

Health Officer

MARIE GRAVES, R.N.

Constables

WILLIAM W. COWAN

MALCOLM C. PHILBRICK

Fire Ward

C. WILMOT GIFFORD

PLEASE BRING THIS REPORT TO TOWN MEETING.

WARRANT FOR TOWN MEETING FOR 1951

To W. W. Cowan, Constable of Sidney, County of Kennebec,
Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Sidney qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Monday, the fifth day of March, A.D. 1951 at nine o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said Town Meeting.

Art. 2. To choose by ballot the following Town Officers for the ensuing year in accordance with Sections 38 to 52 of Chapter 5 of the Revised Statutes of Maine, thereto, to wit: Town Clerk, three Selectmen who shall serve as Assessors and Overseers of the Poor, Treasurer, Road Commissioner and one member of the School Committee to serve for three years. The Polls or Ballot Box for receiving ballots for the above mentioned officers shall be opened at 9:30 A.M., and shall be closed at 2:30 P.M.

Art. 3. To choose a Collector of Taxes.

Art. 4. To choose a Fire Ward.

Art. 5. To see if the Town will vote to raise and appropriate \$25.00 to purchase 5 Bronze markers for the unmarked graves of 2 Civil War Veterans, 1 Spanish American War Veteran and 2 World War II Veterans.

(Budget Committee recommends \$25.00).

Art. 6. To see if the Town will vote to raise and appropriate a sum of money for Memorial Day.

(Budget Committee recommends \$25.00).

Art. 7. To see if the Town will raise and appropriate \$100.00 for public health nursing in Sidney. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

(Budget Committee recommends \$100.00).

Art. 8. To see how much money the Town will vote to raise and appropriate to defray Town Charges.

(Budget Committee recommends \$3500.00).

Art. 9. To see how much money the Town will vote to raise and appropriate for Aid to Dependent Children.

(Budget Committee recommends \$550.00).

YES

Art. 10. To see how much money the Town will vote to raise and appropriate for Support of Poor.

(Budget Committee recommends \$2000.00).

\$1500

Art. 11. To see if the Town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

(No recommendation).

YES

Art. 12. To see if the Town will vote to hold a Town Fair in 1951 and if so to choose officers and raise money for the same.

(Budget Committee recommends \$100.00).

YES

Art. 13. To see if the Town will authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying indebtedness of the Town, such loans to be paid during the current municipal year by taxes.

yes

Art. 14. To see if the Town will vote to appropriate the sum of \$150.00 to cooperate with the Maine Forest Service and Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 22, Sec. 54.

(Budget Committee recommends \$150.00).

YES

Art. 15. To see if the Town will authorize the Selectmen on the behalf of the Town to duly advertise and sell at Public Auction any Real Estate acquired by the Town for non-payment of taxes thereon and to execute quit claim deeds for such property.

YES

Art. 16. To see if the Town will authorize the Treasurer to assign tax liens mortgages, assigned only by the unanimous approval of the Selectmen, for the amount of tax, interest and cost due.

YES

Art. 17. To see what sum the Town will vote to raise and appropriate for State Aid Road Construction (in addition to

the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 25 and 29, Chap. 20, R. S. 1944, as amended.

(Budget Committee recommends \$1066.00).

Art. 18. To see if the Town will vote to authorize the Selectmen to raise in behalf of said Town, the sum of sixteen thousand dollars, (\$16,000.00) and to give the note or notes of the Town for said amount for the purpose of paying or refunding in whole or in part the outstanding indebtedness incurred for State Aid Highway construction, which now has or may hereafter become due, said Town having the legal right to raise money for said purpose; said amount not to be included among any loans which may be procured in anticipation of taxes for the current municipal year.

(Budget Committee recommends to adopt).

Art. 19. To see if the Town will vote to raise and appropriate a sum of money to be spent under the direction of the Road Planning Committee.

(Budget Committee recommends to raise \$500.00; transfer from Excise \$2500.00).

Art. 20. To see how much money the Town will vote to raise and appropriate for Summer Highways and Bridges.

(Budget Committee recommends \$2000.00).

Art. 21. To see what sum the Town will vote to raise and appropriate for Winter Highways.

(Budget Committee recommends \$5650.00).

Art. 22. To choose one or more members to the Road Planning Committee for 1951.

Art. 23. To choose a Budget Committee for 1951.

Art. 24. To see what action the Town will take in regard to the Salaries of Town Officials.

Art. 25. To see if the Town will vote to set dates when taxes for 1951 shall be due and payable.

Art. 26. To see if the Town will vote to allow a discount on taxes for 1951, fix the dates and amount of discount, and to see if the Town will vote to fix a rate of interest to be charged on taxes unpaid after a date to be determined under this article.

Art. 27. To see if the Town will vote to inaugurate a 12 payment Tax Club Plan.

Art. 28. To see how much the Town will vote to raise and appropriate for the Common School Fund.

(Budget Committee recommends \$19,150.00).

Art. 29. To see how much money the Town will vote to raise and appropriate for the Special School Fund.

(Budget Committee recommends \$575.00).

Art. 30. To see what sum the Town will vote to raise and appropriate to increase the School Building Fund.

(No recommendation).

Art. 31. To see how much money the Town will vote to raise and appropriate for the repair of School Buildings.

(Budget Committee recommends \$1000.00).

Art. 32. To see if the Town will vote to raise and appropriate \$825.00 to purchase oil heaters for the schools.

(Budget Committee recommends \$825.00).

Art. 33. To see what action the Town will take in regard to building a bridge on the Middle Road by Mrs. Lulie Spiller's.

(Budget Committee recommends the Selectmen be authorized to solve the bridge problem in the best interests of the Town so long as said bridge is constructed according to the accepted standards of the State.)

Art. 34. To see if the Town will vote to raise and appropriate a sum of money for the support and maintenance of the three volunteer fire departments.

Art. 35. To see what action the Town will take in regard to the recommendation made by the Committee on Town Manager.

Art. 36. To see if the Town will vote to publish in the yearly Town Report all taxes, both personal and real estate.

The Selectmen hereby give notice that they will be in session at their office for the purpose of correcting the list of voters at 8:30 o'clock in the forenoon of the day of said meeting. Hereof

fail not to make due return of this warrant with your doings thereon with the Clerk of said Town on or before the time of said meeting.

Given under our hands this fourteenth day of February, 1951.

C. D. CLARK

JENNIE BRACKETT

AARON MARDEN

Selectmen of Sidney

SELECTMEN'S REPORT

To the Citizens of the Town of Sidney:

We hereby submit our annual report for the year ending February 10, 1951.

VALUATION AND TAX

Resident real estate.....	\$265,440.00	
Non-resident real estate.....	138,635.00	
Total real estate.....		\$404,075.00
Resident personal estate.....	\$92,897.00	
Non-resident personal estate.....	855.00	
Total personal estate.....		\$93,752.00
Grand total valuation.....		\$497,827.00
Tax on above at 76 mills.....	\$37,834.85	
Fractional gain.....	.02	
247 polls at \$3.00.....	741.00	
		\$38,575.87

APPROPRIATIONS

Town charges.....	\$2,500.00	
Aid to dependent children.....	500.00	
Support of poor.....	1,000.00	
Health nurse.....	100.00	
Memorial Day.....	25.00	
Publicity Bureau.....	50.00	
Town Fair.....	100.00	
State Aid construction.....	1,066.00	
Summer highways and bridges.....	1,500.00	
Road planning committee.....	1,500.00	
Winter highways.....	5,550.00	
Common schools.....	16,950.00	
Special school account.....	650.00	
School building fund.....	1,000.00	
School repairs.....	1,500.00	
Total appropriations.....		\$33,991.00
State tax.....		3,627.36
County tax.....		830.00
Overlay.....		127.51
		\$38,575.87

PERSONAL PROPERTY ASSESSED IN 1950

	No.	
Horses.....	72	\$3,600.00
Colts (2 to 3 yrs. old).....	2	75.00
Colts under 2.....	4	90.00
Beef cattle.....	33	1,320.00
Milk cows.....	868	44,140.00
2 yr. olds.....	57	1,670.00
18 mos.....	128	2,620.00
Domestic fowl		
(Over 50 in number)....	23,061	13,844.00
Stock in trade.....	4	870.00
Portable mills.....	3	450.00
Gasoline pumps.....	8	680.00
Radios.....	219	2,640.00
Electrical appliances.....		7,810.00
Tractors (not excised).....	79	7,218.00
Machinery and equipment.		3,440.00
Other property.....		3,085.00
Total personal property		\$93,792.00

EXEMPT LIVESTOCK AND POULTRY

	No.	
Cattle, (18 mos. and under)	430	\$4,300.00
Sheep under 35 in number..	7	35.00
Kids and goats, under 35 in		
number.....	21	105.00
Swine, under 10 in number.	26	295.00
Domestic Fowl (to 50 in no.)	2,044	1,225.00
		\$5,960.00

TOWN POOR

Appropriation	\$1,000.00
Transferred from Cash on Hand	800.00
Overdraft	29.05
	<hr/>
	\$1,829.05

Percy and Lena Ricker

Dr. Vicars, vaccine.....	\$5.00
Clifford Dallaire, rent due in 1949.	16.45
Clifford Dallaire, rent.....	10.00

\$31.45

Joseph Legree

Dr. Stubbs.....	\$10.00
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Paul Thompson

Town of Oakland, rent.....	\$30.00
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Milton Nichols

City of South Portland.....	\$108.82
Gladys Cummings, board.....	21.43
Transportation from South Portland	5.09

\$135.34

Herman Soucy

Town of Windsor.....	\$105.32
City of Augusta.....	41.75

\$147.07

John Cole

Funeral and burial.....	\$90.00
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Thelma Lunt

City of Augusta.....	\$43.00
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Richard Burgess

City of Waterville.....	\$78.85
Rent.....	66.00
Oil.....	16.67
Groceries.....	254.00
Medical services.....	49.75

\$465.27

Omer Pelotte

Medical services.....	\$78.98
Rent and food.....	83.59
Clothes.....	27.89
Oil.....	35.13
Food.....	126.00

TOWN OF SIDNEY

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Rent.....	80.00	
Moving furniture.....	14.00	
		<hr/>
		\$445.59
Accounts Payable, previous years		
Milton Nichols.....	\$103.00	
Paul Thompson.....	5.25	
		<hr/>
		\$108.25
Aid to War Veterans		
Case No. 1		
City of Augusta.....	\$319.32	
Sears Roebuck, rubbers.....	2.75	
		<hr/>
		\$322.08
		<hr/>
		\$1,829.05

OTHER TOWN'S POOR

Etta Bridges		
1¼ cord wood and delivery.....		\$18.75
Received from Town of Chelsea...		18.75

STATE POOR

Manuel Rocque		
Groceries.....		\$564.17
Marian Shannon		
Eva Cowan's Convalescent Home..	\$60.00	
Stowell's Pharmacy, supplies.....	26.64	
		<hr/>
		\$86.64
Charles Libby		
Medical services.....	\$44.00	
Transportation to Doctor.....	22.00	
		<hr/>
		\$66.00
Albert Tardiff		
Groceries.....	\$677.36	
Clothing.....	25.89	
Sisters Hospital.....	112.95	
		<hr/>
		\$816.20
		<hr/>
		\$1,533.01

TOWN OF SIDNEY

Received from State Treasurer.....	\$1,127.35
Due from State Treasurer.....	405.66

\$1,533.01

AID TO DEPENDENT CHILDREN

Appropriation.....	\$500.00
Paid State Treasurer.....	365.46
Unexpended.....	134.54

\$500.00

STATE HEALTH NURSE

Appropriation.....	\$100.00
Paid State Treasurer.....	100.00

MEMORIAL DAY

Appropriation.....	\$25.00
Paid Velina Ellis, Secretary.....	25.00

TOWN FAIR

Appropriation.....	\$100.00
Paid Margaret Bragg, Secretary....	100.00

TRUST FUNDS

	Expended	Rec'd from Fund
A. M. Drummond.....	\$40.89	\$40.89
Woodward.....	3.20	3.20
Barton.....	8.25	8.25
Sibley.....	2.00	2.00
Tolman.....	1.54	1.54
Shaw.....	2.00	2.00
Taylor.....	4.83	4.83
	<hr/>	<hr/>
	\$62.71	\$62.71

WITHHOLDING TAX

Balance from 1950.....	\$77.40
Withholdings Feb. 10, 1950 to Feb. 10, 1951	677.20
	<hr/>
	\$754.60

TOWN OF SIDNEY

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Paid Collector Internal Revenue....	\$664.00
Balance Carried Forward.....	90.60
	<hr/>
	\$754.60

RETIREMENT

Balance on Hand.....	\$72.33
Receipts.....	484.70
	<hr/>
	\$557.03
Maine State Retirement System....	\$484.40
Balance on Hand.....	72.63
	<hr/>
	\$557.03

WHITE PINE BLISTER RUST CONTROL

Carried over from 1949.....	\$150.00
Expended.....	149.75
Unexpended.....	.25
	<hr/>
	\$150.00

WINTER HIGHWAYS

Appropriation.....	\$5,550.00
Received from State (1949-1950)....	2,297.50
Overdraft.....	75.70
	<hr/>
	\$7,923.20
L. D. Goff Contract (56 miles at \$140.00 per mile)	\$7,840.00
Paid State Treasurer for state highway	83.20
	<hr/>
	\$7,923.20

SUMMER HIGHWAYS AND BRIDGES

Appropriation.....	\$1,500.00
Transferred from cash on hand.....	800.00
Overdraft.....	202.66
	<hr/>
	\$2,502.66
M. C. Philbrick, Road Commissioner	\$421.50
Labor.....	1,938.75
Culverts and supplies.....	142.41
	<hr/>
	\$2,502.66

ROAD PLANNING COMMITTEE

Appropriation.....	\$1,500.00
Transferred from excise tax.....	1,500.00

	<u>\$3,000.00</u>
Expended by committee.....	\$3,000.00

For graveling	Allocated	Spent	Gravel (yds.)
Eight Rod Road, S. of			
Drummond.....	\$50.00	\$46.98	60
Lyon Road.....	200.00	199.41	340
Quaker Road, N. of Bartlett	200.00	173.94	252
Dinsmore Road.....	200.00	174.87	190
Shepherd Road.....	200.00	185.20	230
Reynold's Hill Road.....	300.00	288.92	320
Robinson Road.....	100.00	99.62	170
Knight Road.....	400.00	376.82	770
Blake Road.....	100.00	96.34	124
Church Road to Tilton home	100.00	98.22	120
Philbrick Road.....	300.00	293.60	332
Mills Road.....	100.00	99.47	200
Reed Elliott Road.....	100.00	92.96	156
Bartlett Road.....	250.00	223.82	180
For cutting bushes.....	400.00	338.70	
Tanner gravel.....		52.60	
Drummond Road (unex- pended balances).....	—	158.53	266
		<u>\$3,000.00</u>	<u>3,710</u>
Drummond Road, transferred from H. and B.....		44.88	
		<u>\$3,044.88</u>	

STATE AID NO. 1

The uncompleted road of 1300 ft. was finished and 3050 ft. was newly constructed to complete the Middle Road except for tarring. The estimated cost of tarring both sections is \$1250.00. The gravel for base was let out by contract at \$0.65 per yard and gravel for surface at \$0.70 per yard.

Payrolls.....	\$9,156.57
State equipment.....	49.04

TOWN OF SIDNEY

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Culverts.....	442.18
Borrow.....	152.70
Dynamite, etc.....	13.14
	<hr/>
	\$9,813.83
Tarring	
8-10 mile Blake Road to Tolman farm	1,210.02
5-10 mile 1949 construction.....	761.95
	<hr/>
Grand Total.....	\$11,785.80
Depositors Trust Co., loan.....	\$10,000.00
Transferred from cash on hand.....	1,785.80
	<hr/>
	\$11,785.80

STATE AID NO. 1 SUMMARY

1949

Depositors Trust Co., 1949 loan....	\$7,500.00	
Appropriation, 1950.....		\$1,066.00
Received from State, 1950.....		2,132.00
Transferred from cash on hand.....		4,302.00
	<hr/>	<hr/>
	\$7,500.00	\$7,500.00

1950

Depositors Trust Co., 1950 loan....	\$10,000.00	
Transferred from cash on hand.....	1,785.80	
Construction, 1950.....		11,785.80
	<hr/>	<hr/>
	\$11,785.80	\$11,785.80
Amount still due Depositors Trust Co., 1950 loans.....		\$10,000.00

The Town has borrowed ahead the full amount on State Aid allotments for the years 1951, 1952, 1953, 1954, 1955 and \$151.00 on 1956.

TOWN ROAD IMPROVEMENT FUND

This money, furnished by the State Highway Commission, is available every year, and must be spent under their supervision. This year 3000 feet of road was constructed on the Quaker Road south of the Shepherd Road.

Received from State for 43.90 miles	
at \$38.00 per mile.....	\$1,668.20
Received from State basic grant....	200.00
Unexpended in 1949.....	214.89

	\$2,083.09
Expended.....	\$2,018.67
Carried forward to 1951 account....	64.42

\$2,083.09

STATE TAX

Amount due.....	\$3,627.36
Paid to State treasurer.....	3,627.36

COUNTY TAX

Amount due.....	\$830.00
Paid to County treasurer.....	830.00

OVERLAY

Available.....	\$127.51
Transferred to general cash.....	127.51

EXCISE TAX

1950 Tax.....	\$2,248.50
1951 Tax.....	1,062.78

\$3,311.28

Transferred to Road Planning Committee	\$1,500.00
Paid Fire Companies.....	900.00
Transferred to General Cash.....	911.28

\$3,311.28

FIELD CEMETERY

Transferred from Cash on Hand....	\$100.00
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Expenditures

Gladys Cummings, stakes.....	6.50
Hussey Hardware Co., wire, etc...	8.51
G. M. Ellis, labor.....	16.90
Balance returned to Cash on Hand	68.09

\$100.00

TOWN CHARGES

RECEIPTS

Appropriation.....	\$2,500.00
Inez Torrey, rent.....	90.00
Gladys Cummings, blueberries.....	40.00
Interests and costs.....	118.75
Bank stock tax.....	98.48
Sidney Grange, ½ repairs on Hall...	12.44
Use of office phone.....	.61
R. R. and Tel. tax.....	14.50
Dog license Refund.....	66.49
Balance of cemetery account.....	.21
Transfer from excise tax.....	900.00
Overexpended.....	954.89

 \$4,806.47

EXPENDITURES

Salaries

C. D. Clark, first Selectman.....	\$295.00
Jennie Brackett, second Selectman	625.00
Aaron Marden, third Selectman...	374.00
Howard Benson, third Selectman	
Feb. 10, 1951-March 6, 1951....	27.50
Alice Hammond, treasurer and coll.	500.00
Pearl Smith, Town Clerk.....	150.00
W. W. Cowan, constable.....	60.00
Horace Drummond, Moderator...	7.00
Bigelow Barnard, ballot clerk....	18.00
Ray E. Philbrick, ballot clerk....	18.00
E. C. Wyman, ballot clerk.....	18.00
Storer Tanner, ballot clerk.....	18.00
Albert Taylor, fence viewer.....	3.75
Ray E. Philbrick, fence viewer...	7.50
William B. Haskell, fire ward	
Feb. 9, 1950.....	3.50
Percy Van Note, school committee	42.50
Robert Austin, school committee..	42.50
Horace Drummond, school committee	40.00

 \$2,250.25

Office Supplies and Expenses

Marks Printing House.....	\$58.43
Depositors Trust Co., check books	9.67

Jennie Brackett, check list and postage.....	6.71
Atkins Printing Service, letterheads	4.50
Treasurer and collector's postage..	50.74
Dennison Press, tax bills.....	5.40
W. W. Berry Co., clerk's supplies.	6.89
Branham Printing Co., excise books	6.00
Pearl Smith, clerk's expenses.....	15.50
City Job Print, nomination papers	5.75
Sidney Telephone Co., Inc.....	45.02
	<hr/>
	\$214.61

Interest

Federal Trust Co., Int. on Bond #12	\$17.50
Depositors Trust Co., Highway loan	97.83
Depositors Trust Co., Temporary loan	120.82
	<hr/>
	\$236.15

Insurance

Oxford Mutual Ins. Co., Ins. on Hall	35.00
J. B. Friel, Robinson House.....	10.60
Wm. E. Hambleton, schoolhouse..	8.50
Macomber, Farr & Whitten, hearse house.....	7.49
	<hr/>
	\$61.59

Fire fighting

Itemized below.....	69.72
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Fire equipment

Blanchard Asso., Inc., repairs to Indian pumps.....	7.76
Eastern Fire Equipment Co., 3 Indian pumps.....	49.95
Center Sidney VFD, Inc.....	300.00
Lakeshore VFD, Inc.....	300.00
West River Road VFD, Inc.....	300.00
	<hr/>
	\$957.71

Miscellaneous

City Job Print, Town Reports....	177.38
Kennebec Journal, auction ad....	15.00
Waterville Sentinel, auction ad...	8.09

Kennebec Journal, gravel bids.....	10.00
Waterville Sentinel, gravel bids.....	9.30
Harry Haskell, tax refund 1949.....	3.70
W. J. Pelotte, tractor refund 1949.....	5.00
Register of Deeds, Transfers.....	19.20
Register of Deeds, recording 1950 liens.....	13.00
Register of Deeds, discharges and recordings.....	8.00
Christine Tobin, 300 school reports.....	68.00
Malcolm C. Philbrick, labor on road machine.....	6.00
Percival Griffin, labor on road ma- chine.....	3.00
State Highway Commission, bolts.....	.60
Snell Tire Co., tire repairs.....	2.50
Murray Machinery Co., grader blade.....	10.70
Hussey Hardware Co., lanterns.....	5.40
Robert Austin, repairs on Hall.....	10.43
Clyde Lyon, repairs on Hall.....	15.43
LaVerdiere's Drug Store, Health Conference.....	4.94
McLean, Southard and Hunt, legal advice.....	10.00
Tax Collector, exchange on money orders.....	.50
Alice Hammond, making out deeds.....	9.00
Maine Municipal Assn., dues.....	35.00
M. D. Philbrick, cutting bushes Lincoln cemetery.....	2.00
Macomber, Farr & Whitten, treas- urer's and collector's bond.....	25.00
State Treasurer, 1949 audit.....	109.71
Delaware Food Store, shingles, Robinson house.....	42.77
Walter Haskell, labor, Robinson house.....	13.00
George M. Ellis, labor, Robinson house.....	14.50
P. W. French, cemetery work.....	.21
Vera Barnard, janitor.....	7.50
Sidney Grange, 1 cord wood.....	17.00
Alice Hammond, making out liens.....	26.00
Eldon Dyer, chloride for safe.....	1.00

Depositors Trust Co., service charge	1.78
Tax collector, discount on taxes...	209.67
Wm. B. Haskell, auctioneer.....	5.00

\$925.31

FIRE FIGHTING

	Receipts	Expenditures
City of Augusta, Totman fire.....		\$50.00
Center Sidney VFD, Whitten fire...		39.90
Center Sidney VFD, Morin fire.....		36.75
Lakeshore VFD, Whitten fire.....		4.50
Lakeshore VFD, Morin fire.....		8.25
Lakeshore VFD, McCormack fire...		16.20
Otis Z. Bacon, C. E. Smith fire.....		5.25
State Forestry Dept.....	52.80	
Center Sidney VFD, reimbursement	38.33	
From Town Charges account.....	69.72	
	<hr/> 160.85	<hr/> 160.85
Grand Total.....		<hr/> \$4,806.47

ABATEMENTS

1950 Taxes

Carl and Florence Lundgren, over valuation.....	\$9.12
Bernard Johnson, exempt.....	3.00
Ernest Lewis, overage.....	3.00
Alice Pooler, overvaluation.....	1.90
Donald Gleason, property of Dr. McQuillan.....	15.96
Naomi Daggett, Veteran's Widow...	82.84
Marie B. Farrell, Veteran's Widow..	24.70
Gilbert Standbridge, does not own horse.....	7.60
Merle Tilton, paid in Waterville...	3.00
Harold Norman, exempt.....	3.00
Frederick Pihlgren, left Town.....	5.70
Emmons Totman, house burned....	34.20

\$194.02

NOTICE: The time schedule for the annual Town Meeting is as follows: The meeting will be called at 9:00 A.M. and a Moderator chosen. The ballot box for receiving ballots for the election of Town Officers shall be opened at 9:30 A.M. and shall be closed at 2:30 P.M. The meeting will be called to order by the Moderator at 10:00 A.M. for the purpose of acting on other articles in the Warrant. Counting the ballots and announcing the names of those elected will be the last order of the meeting.

Respectfully submitted,

C. D. CLARK

JENNIE BRACKETT

AARON MARDEN

TAX COLLECTOR'S REPORT

February 10, 1951

1950 TAXES

Commitment	\$38,575.87	
Paid Treasurer		\$38,038.69
Abatements (see Assessors' report)		186.42
Liens (listed below)		350.76
	<u>\$38,575.87</u>	<u>\$38,575.87</u>

SUPPLEMENTARY TAX

Commitment	\$107.88	
Paid Treasurer		\$100.28
Abatement (see Assessors' report)		7.60
	<u>\$107.88</u>	<u>\$107.88</u>

EXCISE TAXES

	1950	
Receipt #140-454	\$2,248.50	
	1951	
Receipt #1-100	1,062.78	
Paid Treasurer		\$3,311.28
	<u>\$3,311.28</u>	<u>\$3,311.28</u>

Poll and personal taxes collected 100%
Commitment and supplement settled 99.1% in cash.

TAX LIENS

Resident		Non resident liens	
Corey, George	\$45.60	Arsenault, Arthur	\$22.80
Landry, Mary	34.20	Arthur, Charles E.	15.20
Phillips, H., Heirs	38.00	Dexter, Keith	3.04
Rodrigue, Alphonse	74.62	Ellis, Luther	20.40
		Godbout, Willie	41.80
		Jacques, Nelson	32.30
		Bolduc, Leo	22.80

Respectfully submitted,

ALICE L. HAMMOND,
Tax Collector.

TREASURER'S REPORT

February 10, 1951

Cash on Hand, February 10, 1950	\$11,533.49
Add Cash Receipts	76,704.36
Cash Available	\$88,237.85
Cash Disbursements, Selectmen's Warrants 1-35	84,698.16
Cash Balance, Feb. 10, 1951	<u>3,539.69</u>

CASH RECEIPTS

	From State	Other Sources
Receipts		
Taxes:		
1950 commitment		\$38,038.69
1950 supplement		100.28
1950 excise		2,248.50
1951 excise		1,062.78
Tax liens		418.24
Total from taxes		<u>\$41,868.49</u>
General Government		
R.R. and Tel. Tax	\$14.50	
Bank Stock Tax	98.48	
Dog License Refund	66.49	
Int. and Costs on taxes		118.75
Use of office phone		.61
Int. on Sinking Fund		10.14
Blueberries sold		40.00
Rent of School House		90.00
Refund from Center Sidney		
Volunteer Fire Dept., Inc.		38.33
Refund from Sidney		
Grange ½ repair		12.44
To settle Trust fund Account		.21
Total General Gov't.		<u>489.95</u>

Charities			
Poor	1,127.35		
Town of Chelsea		18.75	
		<hr/>	
Total from Charities			1,146.10
Education			
Balance from 1949	549.29		
State School Fund	6,975.15	1.30	
Equalization Fund	1,903.00		
Fogel Tuition		42.00	
Mendall Tuition		7.50	
Stove sold		5.00	
		<hr/>	
Total from Education			9,474.24
Highways and Bridges			
Snow Removal	2,297.50		
S. A. Construction	2,132.00		
Town Road Improvement Fund	2,018.67		
	<hr/>		
Total from Highways and Bridges			6,448.17
Cemeteries			
Received from Trust Funds		62.71	
		<hr/>	
			62.71
Municipal indebtedness			
Received from Sinking Fund		1,000.00	
		<hr/>	
			1,000.00
Highways loans			
Depositors Trust Co.			
In anticipation of S. A. Funds	10,000.00		
	<hr/>		
			10,000.00
Temporary loans			
Depositors Trust Co.		5,000.00	
		<hr/>	
			5,000.00
Withholding Tax			
		677.20	
		<hr/>	
			677.20

TOWN OF SIDNEY

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Retirement	484.70	
		484.70
Fire protection		
From Forestry Dept.	52.80	
		52.80
Total Cash Receipts		\$76,704.36
Add Cash Receipts		11,533.49
		\$88,237.85
Minus Warrants 1-35		84,698.16
Cash balance, Feb. 10, 1951		\$3,539.96

Respectfully submitted,

ALICE L. HAMMOND.

DETAIL OF TAX LIENS

February 10, 1951

	Total	1950	1949	1948
Arsenault, Arthur	\$22.80	\$22.80		
Arthur, Chas. E.	15.20	15.20		
Bolduc, Leo	45.00	22.80	22.20	
Corey, George	90.00	45.60	44.40	
Dexter, Keith	3.04	3.04		
Ellis, Luther	20.40	20.40		
Godbout, Willie	121.88	41.80	40.70	39.38
Jacques, Nelson	32.30	32.30		
Landry, Mary	52.50	34.20	18.30	
Phillips, H. Heirs	75.00	38.00	37.00	
Rodrigue, Alphonse	74.76	74.62		
Tardiff, Albert	3.23			3.23
	<hr/>	<hr/>	<hr/>	<hr/>
	\$555.98	\$350.76	\$162.60	\$42.61

SUMMARY OF TAX LIEN ACCOUNT

Value of tax liens Feb. 10, 1950		\$710.80
Deduct:		
Receipts during year (itemized below)	418.24	
Adjustments necessitated by auction sale (itemized below)	83.22	
Lien written off by State Auditor (1933 lien)	4.13	505.59
		<hr/>
		205.21
Add:		
1950 liens		350.76
		<hr/>
Value of all liens Feb. 10, 1951		\$555.98

TOWN OF SIDNEY

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RECEIPTS ON TAX LIENS

	Total	1949	1948	1947	1946	1945	1944
Benoit and Saporita	\$22.50		\$22.50				
Cronkite, H.	5.00					\$.73	\$4.27
Dean, W. E.	63.75		63.75				
Ellis, Luther	29.60	\$29.60					
Folger, W. S.	26.47	26.47					
Godbout, Willie	6.30	2.55	3.75				
Keene, Harold	45.23		24.38	\$10.95	\$9.90		
MacDonald, J.	51.80	51.80					
McLellan, W.	44.40	44.40					
Pelletier, A.	20.00			.20	19.80		
Pelotte, M., Trustee	15.00		4.05	10.95			
Poulin, Alphonse	8.14		4.13	4.01			
Phillips, H., Heirs	37.50		37.50				
Sturgis, Alma	5.55	5.55					
Stevens, Clayton	37.00	37.00					
	\$418.24	\$197.37	\$160.06	\$26.11	\$29.70	\$.73	\$4.27

ADJUSTMENTS ON TAX LIENS

	Total	1949	1948	1947	1946	1945
Cronkite, H.	\$8.72				\$4.95	\$3.77
Pelotte, V., Heirs	9.00					9.00
Pelotte, M. Tr'tee	18.30	11.10	7.20			
Pelletier, A.	44.20		22.50	21.70		
Godbout, Willie	3.00	3.00				
	\$83.22	14.10	29.70	21.70	4.95	12.77

TRUST FUNDS

Name	Balance	Interest		Balance
	Feb. 10, 1950	Earned	W'drawn	Feb. 10, 1951
Cemetery; or lot:				
Hartson Bragg	\$113.34	\$2.29	—	\$115.63
Albert G. Barnard	150.00	1.88	—	151.88
A. M. Drummond	357.37	7.17	\$40.89	323.65
Woodward	200.19	3.01	3.20	200.00
Reynold's Hill	468.19	7.05	—	475.24
Barton	215.70	3.25	8.25	210.70
Sibley	297.45	4.47	2.00	299.92
Tolman	101.54	1.53	1.54	101.53
Shaw	157.10	2.37	2.00	157.47
Taylor	300.31	4.52	4.83	300.00
Drummond	316.41	4.76	—	321.17
School:				
Bacon's Corner	1,219.69	18.35	—	1,238.04

CAPITAL RESERVE FUND
SCHOOL BUILDING

<i>Balance</i>	<i>Interest</i>	<i>Deposit</i>	<i>Balance</i>
<i>Feb. 10, 1950</i>			<i>Feb. 10, 1951</i>
\$5,180.69	\$121.88	\$1,000.00	\$6,302.57

SINKING FUND

<i>Balance</i>	<i>Interest</i>	<i>Withdrawal</i>	<i>Balance</i>
<i>Feb. 10, 1950</i>			<i>Feb. 10, 1951</i>
\$1,000.00			—

*\$1,000.00 was used to retire Bond No. 12. The interest was credited to General Cash.

Respectfully submitted,

ALICE L. HAMMOND,
Treasurer

SUPERINTENDENT OF SCHOOLS REPORT

To the school board and citizens of Sidney:

In accordance to the state law, I herewith submit the annual report of the Superintendent of Schools:

There has been no change in the number of schools maintained in the town of Sidney this year as compared with last year. The six schools in operation have had only a slight change in enrolment, mostly in the lower grades, and the grade distribution has been carried out according to the usual plan. A table listing the teachers, pupils, grades and enrolment distribution is as follows:

<i>Teacher</i>	<i>School</i>	<i>Grade</i>	<i>Enrolments</i>
1. Christine Benson	Cowan School	Jr. Primary-3	5-9-9-6
2. Leonard Plourde	Carleton School	4-8	10-6-2-8-4
3. Annie McLellan	Lincoln School	Jr. Primary-3	8-4-4-6
4. Ruby Burton	Holmes School	4-8	6-10-3-6-0
5. Alice Raynolds	Longfellow School	Jr. Primary-4	8-3-3-6-4
6. Wenona Goff	Thayer Corner School	5-8	4-5-7-6

There has been only one change in the teaching staff. Due to the resignation of Inez Torrey in the Lincoln School, it was necessary to find a new teacher. Mrs. Annie McLellan, a Normal School graduate, was hired to teach this school.

On the whole, the pupils' progress in the several schools has been satisfactory. It is evident that good teaching has not been limited to the lower grades because the pupils who have gone on to high school have made very good records indicating that they are well prepared for high school work.

Sidney is very fortunate in having many local teachers for at least two reasons. In the first place, it is very difficult to find a home where a teacher can board, and secondly, it has not been necessary to pay as much for local teachers as it would cost to hire a teacher from outside of the town who in most cases would demand the current salary at the time she was hired. Just how long the town can get along without increased teaching costs is a question.

It should be noted that the teaching load is high in each school, and because of the number of grades, the amount of time available per pupil is small when the whole picture is taken into consideration.

More basal texts have been added to each school so that our textbooks are in good condition. With a few exceptions,

they are all up to date in material and content. It is good business to keep these important tools of education in first class shape.

SCHOOL BUILDINGS: During the summer and early fall, several extensive repair projects were carried out. The Cowan School was shingled, and the Thayer Corner School was completely renovated.

Because of the fact that the stoves in the Lincoln and Thayer Corner Schools were obsolete, it was considered best to put in modern oil burning units. This type of heating has already proved to be a marked improvement over the wood stoves. The rooms are comfortable in the morning so that the pupils do not have to sit around and shiver with possibilities of incurring sickness.

Due to the kindness of the River Road P.T.C., a similar heating unit was purchased and given to the Longfellow School.

The budget provides for the installation of three oil burning units in the three buildings still using wood stoves. It is my recommendation that the town vote to raise and appropriate money to complete this project. The question has been asked regarding the cost of oil compared with wood. It is impossible to quote exact figures because we have not yet had a full year of operating with oil heat on which to base an answer. However, it is evident at this time that the cost of oil is going to be more than wood, but this extra cost is largely offset by a decreased expense for janitor service.

REPAIRS: There will be another special article in the warrant for the annual town meeting providing for the continuance of the repair program. A tentative list of what is urgent at the present time is as follows:

Thayer Corner: One 2½ lb. CO2 Fire Extinguisher

Bacon's Corner: New Stove
New Floor
Level Building
Paint Exterior (2 coats)
One Fire Extinguisher
Shingle Shed

Cowan School: Paint, 2 Coats
Repair Foundation

New Stove
One Fire Extinguisher

Carleton School: Shingling—South Side
Painting Job
New Stove
One Fire Extinguisher

FINANCE: The estimated expenditures for the present fiscal year are approximately \$500.00 more than was expended during the last fiscal year. About half of this increase is in high school tuition which is controlled by state law. However, it will be noted that the requested appropriation is about \$2200.00 more than was recommended a year ago. The answer to this is easily found in the decrease in state subsidy which seems inevitable at the time of writing this report. There are bills in the legislature, which if passed, would be of great benefit to Sidney financially because of increase in state subsidy. There is also a bill to enable towns to modernize their school building requirements without increasing the bonded indebtedness for the town. What will happen to these bills is very uncertain at the time of writing this report.

Inasmuch as the cost of operating schools is mostly the cost of personnel and conveyance equipment, it is inevitable that these municipal expenditures must reflect to some extent the economic conditions which prevail in the nation as a whole. A careful scrutiny of the budget will show that every effort has been made to keep expenditures at a minimum without sacrificing efficiency.

Again this year, the recommendations have the approval of the school board, budget committee, and superintendent of schools. Rising prices make any budgeting hazardous; however, a recommendation accompanies each article in the warrant.

There has been excellent cooperation on the part of the school board, town officials, teachers and citizens during the fiscal year just closing. For this I wish to thank you.

A financial statement follows this report.

Respectfully submitted,

HUBERT E. REDDING,
Superintendent of Schools

 SIDNEY SCHOOL FINANCIAL STATEMENT

School Maintenance Account

Receipts

Balance 1949-1950.....	\$190.97	
Appropriation.....	16,950.00	
State Subsidy.....	7,516.74	
Equalization Fund.....	1,903.00	
Tuition Received:		
Barbara Fogul.....	42.00	
Ruth Mendall.....	7.50	
Total Receipts.....		\$26,610.21

Expenditures

Instruction.....	\$9,971.54	
Fuel.....	541.21	
Janitor.....	773.70	
Conveyance.....	6,599.60	
Tuition.....	6,768.10	
Textbooks.....	657.34	
Supplies.....	539.79	
Utilities.....	212.32	
Total Expenditures.....		\$26,063.60
Balance.....		546.61
		\$26,610.21

ACCOUNTS FOR SPECIAL PURPOSES

Receipts

Balance 1949-1950.....	\$171.46	
Appropriation.....	650.00	
Refund—Percy Van Note, Sale of Stove	5.00	
Total Receipts.....		\$826.46

Expenditures		
Equipment.....	\$79.14	
Insurance.....	75.00	
Superintendence.....	374.73	
Total Expenditures.....		528.87
Balance.....		297.59
		<u>\$826.46</u>

SPECIAL REPAIR ACCOUNT

Receipts		
Appropriation.....	\$1,500.00	
Total Receipts.....		\$1,500.00
Expenditures		
Repairs.....	\$1,496.24	
Total Expenditures.....		1,496.24
Balance.....		3.76
		<u>\$1,500.00</u>

THE PARENT-TEACHER CLUBS

The Parent-Teacher Clubs have been active in all six schools for the current year. Painting and papering were done in the Middle Road and River Road schoolhouses and the Pond Road schoolhouses banked. The joint Clubs were instrumental in having the six schoolhouses cleaned. The three Clubs joined in giving all the children in Town a Christmas party at the Town Hall, and contributed towards their treat at the school picnic. The graduates were given corsages and boutonnieres at graduation. A reception for teachers was given in the fall. Numerous minor building repairs were completed, playground and schoolroom equipment was purchased, for all schools.

Hot lunches under the direction of Mrs. Charles Whynot were served during the winter months at the Lincoln School by the Center Sidney group and they also purchased a movie projector which is available for use by any Town organization.

A sand table was constructed at the Washington schoolhouse and magazines were provided at both schools by the Pond Road Club.

The River Road P. T. C. purchased an oil-burning stove with thermostat and oil tank for the Longfellow schoolhouse and provided State Library books at both schools.

TOWN FAIR REPORT

Receipts

Balance on hand.....	\$273.57	
Interest in bank.....	3.19	
Received from town.....	100.00	
Received from Horse Show.....	50.34	
Received from Horse Pulling.....	66.00	
Received from Hall and Ground Rent	36.50	
Received from Dance.....	158.90	
		<hr/>
Total Receipts.....		\$688.50

Expenses

Paid Horse Pulling and Judge.....	\$135.00	
Horse Show Expense.....	92.04	
Amplifier System.....	35.00	
Posters.....	7.50	
Louis Bernier, Field.....	10.00	
Orchestra.....	35.00	
Internal Revenue.....	26.30	
Constable and Janitor.....	14.00	
Hall Premiums.....	73.75	
Geo. T. Ellis, Refund on Horse Show	2.50	
Misc. Expenses.....	24.76	
		<hr/>
Total Expenses.....		\$455.85
		<hr/>
Balance on Hand.....		\$232.65

Respectfully Submitted,

RITA LATHE,

Assistant Secretary

REPORT OF MEMORIAL DAY FUND

Receipts

Balance on hand Feb. 10, 1950	\$3.90	
Received from Town Treasurer	25.00	
Overexpended	8.40	
	<hr/>	\$37.30

Expenses

Opening Hall Memorial Day	\$.50	
Care of lot	3.00	
Speaker	10.00	
Flags	23.80	
	<hr/>	\$37.30

There are 2 Civil War Veterans, 1 Spanish American War Veteran and 2 World War II Veterans graves without bronze markers.

I wish to thank the kind people for their help.

Respectfully submitted,

VELINA ELLIS,

Secretary

TOWN CLERK'S REPORT

Vital Statistics

Deaths

The following list includes the names of residents and non-residents, who have died in Sidney, also deaths from other localities to the place of residence, birth, or burial.

1950

- Feb. 14—Charles Gurney, age 64 years
- Feb. 20—Alice M. Foster, age 89 years
- Feb. 22—Robert Galley, age 3 months
- Feb. 24—Marie E. St Amand, age 78 years
- March 2—John A. Cole, age 76 years
- March 22—Flora E. Smith, age 81 years
- March 24—Maud M. Smith, age 71 years
- March 29—Hattie Cote, age 65 years
- April 7—William A. Corey, age 60 years
- April 16—Isa M. Crosby, age 81 years
- April 29—Lucinda D. Youland, age 74 years
- May 7—Hattie M. Cook, age 83 years
- May 7—Grace E. White, age 76 years
- June 23—Alice M. Boardman, age 74 years
- June 30—Mary C. Robinson, age 85 years
- Aug. 2—Jennie Ireland, age 79 years
- Aug. 5—Edna M. Tillson, age 66 years
- Aug. 27—Fern B. Parks, age 51 years
- Sept. 2—Estelle L. Farnsworth, age 30 years
- Sept. 2—Fred A. Roderick, age 73 years
- Sept. 7—Cora Sargent, age 90 years
- Sept. 25—Thomas Lacroix, age 65 years
- Sept. 28—Manton D. Peck, age 77 years
- Oct. 4—Ellen J. Gilmore, age 90 years
- Oct. 8—Joseph Audette, age 73 years
- Oct. 8—Maria Wuori, age 62 years
- Oct. 10—William S. Tanner, age 43 years
- Nov. 7—Charles A. Jones, age 63 years

Dec. 8—Warren J. Lewis, age 82 years

Dec. 22—Henri Chenard, age 89 years

1951

January 23—Minnie Pettee, age 91 years

1950

Number of dogs licensed: 88 males; 14 females; 40 spayed females; 3 kennels; 19 dead.

Respectfully submitted,

(Mrs.) PEARL F. SMITH,

Town Clerk

PUBLIC HEALTH NURSING ANNUAL REPORT

1950

Greetings:

As the new year approaches, we have to consider the possibility of war with modern weapons. Protection from communicable disease; maintenance of good nutrition on limited budgets; practices of good health habits, and prevention of illness are our responsibilities. Much of this may have to be done with limited medical and nursing facilities. Since health is an individual responsibility each family should make use of services suited to their special needs.

The following is a report of nursing activities for 1950 and suggestions for your 1951 program:

16 days of nursing service was spent in Sidney.

9 Child Health Conferences were held during the year with an average conference attendance of 11 infants and preschool children. All received physical examinations, free immunization, and mothers had an opportunity to discuss their health problems with the attending physician. 6 children were immunized against smallpox; 14 against diphtheria and whooping cough and 16 against tetanus.

The Local Health Council sponsored tuberculin testing in all schools. 148 children were tested, 2 reacting to the test were x-rayed as were also the parents in these families. No active tuberculosis was found.

The remainder of nursing time was spent in home visiting to individual families with health problems.

Audiometer testing for hearing loss was done on pupils from the fourth grade up. No hearing loss was discovered in these children.

Suggestions for the 1951 Health program are:

1. Townwide immunization against diphtheria, whooping cough, tetanus and smallpox.
2. Tuberculin testing in the upper grades at school.
3. Continuation of Child Health Conferences monthly.

In closing, may I thank all members of the community, especially the members of the Local Health Council, for their loyal support in the Public Health program.

Respectfully submitted,

EUNICE S. NOLLET, R.N.
Public Health Nurse

REPORT OF COMMITTEE ON TOWN MANAGER

A Committee was appointed at the last Annual Town Meeting to investigate the advisability of a town manager form of government.

We appealed to Professor Edward Dow, Director of courses in Civic Management, at the University of Maine, and an authority on this subject; who was deeply impressed by our contemplation of this efficient method of conducting town affairs and stated the qualifications necessary for graduation from the school of managers. He also cited instances of towns benefited by manager systems and expressed willingness to recommend trained personnel capable of filling responsible positions.

Differences of opinion have been forthcoming from taxpayers, and since this is a matter of eminence, we recommend that an informal meeting be called by the Selectmen at a future date in order that the citizens may be thoroughly informed upon this subject before actually voting upon it.

Respectfully submitted,

E. C. WYMAN
C. WILMOT GIFFORD
LESLIE LATHE

ANNUAL REPORT OF THE THREE VOLUNTEER FIRE DEPARTMENTS

To the Citizens of the Town of Sidney, Maine:

Last year at Town Meeting \$300.00 was voted to be given to residents on each main road in town, to organize a Fire Department, provided they raised a like amount.

In each case the response was most generous, so that we now have three Volunteer Fire Departments, duly organized and incorporated.

At this time we want to express our thanks to all property owners in the town of Sidney, Maine, who in any way made this project possible by contributing towards it. Also appreciation is due Sidney Grange.

Each road now has a fire truck that is equipped with a water tank, power take-off and pump. In all, there is 1175 feet of 1½ inch hose with nozzles, also suction hose (but not enough). One truck has 100 feet ¾ inch pressure hose (which is used for small fires, such as chimney fires); each truck has its own fire axes (6); two trucks have Forestry Pumps; one truck has one 18-foot roof ladder and one 36-foot extension ladder; another truck has one 28-foot extension ladder, also one 16-foot roof ladder. Two trucks carry one each CO2 Fire Extinguisher (for oil fires).

There is still a need for more financial help in order to complete the work of equipping these trucks so as to be able to successfully fight any type of fire we might be called on to fight.

We need more hose, Indian Pumps, shovels, rakes, brooms, pails and many other items.

Between the three Fire Departments, twenty-six calls were answered in 1950.

VALUATION:

Lakeshore Fire Department.....	\$2,200.00
Center Sidney.....	854.54
West River Road.....	868.26

Respectfully submitted,

ROBERT McCORMACK, Chief
Lakeshore Volunteer Fire Dept., Inc.

GEORGE M. ELLIS, Chief
Center Sidney Volunteer Fire Dept., Inc.

ELDON DYER, Chief
West River Road Volunteer Fire Dept., Inc.

AUDITOR'S REPORT

State of Maine

State Department of Audit

Augusta

October 18, 1950

Board of Selectmen, Sidney, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Sidney have been audited by the State Department of Audit for the period February 11, 1949 to February 10, 1950 inclusive.

The examination was made by Auditors R. M. Parsons and L. J. Hann in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,
State Auditor

FMB:emb

COMMENTS

February 11, 1949 to February 10, 1950

An examination has been made of the books and records of the Town of Sidney for the year ended February 10, 1950.

The records maintained by the Selectmen, Treasurer, Tax Collector, Assessors and Town Clerk were audited. The system of internal control was reviewed. Accounting records and other supporting evidence were examined or tested to the extent deemed necessary under the circumstances.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the Town at February 10, 1950, and the result of its operations for the year then ended.

Assets

The cash balance of \$11,533.49 as reflected by the records of the Treasurer at February 10, 1950, was verified by reconciliation of the bank statement furnished by the Depositors Trust Company. An analysis of receipts issued by the Treasurer and bank deposits indicated that all monies for which receipts had been written had been deposited in the bank. It was determined that all disbursements had been made by check and were supported by properly authorized warrants.

The 1949 tax commitment was verified by examination of the Assessors' records. This commitment was accounted for as follows:

Cash Collections	\$36,640.76
Discounts	218.52
Abatements	189.34
Tax Liens	374.07
Total	<u>\$37,422.69</u>

All transactions affecting tax liens were examined and appeared to have been correctly recorded. All liens on file with the Treasurer were examined.

Requests for verification were mailed on all outstanding tax lien accounts. Should any variations be noted as a result of these verifications, the proper municipal officials will be notified.

The Capital Reserve Fund, which was created to provide funds for the construction of a new school building, totaled

\$5,180.69 at the year end. Additions to this Fund during the year were an appropriation of \$1,000.00 and interest earned on the savings account of \$77.42. This Fund is invested in a time deposit in the Kennebec Savings Bank which was verified by inspection of the bank passbook.

The deferred appropriation of \$2,517.76 represents the Town's share of the State Aid Highway monies for 1950, 1951 and 1952 to be appropriated in those years. Permission was given the Town by the State Highway Commission to spend in anticipation of State Aid Road monies for the 1950, 1951 and 1952 years. Authorization was also obtained from the Town at the annual town meeting. An overdraft of \$5,035.54, representing the State's proportionate share for these years has been carried forward in the State Aid Road Account. This overdraft will be liquidated by the application of the annual payments by the State in the years 1950, 1951 and 1952.

Liabilities

The accounts payable of \$257.38 at the year end was comprised of the following items:

City of South Portland	\$103.00
J. S. Wadleigh, Inc.	5.25
Withholding Taxes	76.80
Teachers' Retirement	72.33
Total	\$257.38

At February 10, 1950, the notes payable totaled \$7,500.00 and the bonds payable totaled \$1,000.00. The note was a 3% note held by the Depositors Trust Company which matured July 3, 1950. The bond matures during 1950 and funds for its retirement are provided in a Sinking Fund of \$1,000.00 which is deposited in a savings account in the Augusta Savings Bank.

Reserves and Surplus

The reserve section of the balance sheet is comprised of the following items:

Capital Reserve Fund	\$5,180.69
Departmental Overdrafts	4,423.11

The capital reserve fund of \$5,180.69 represents the segregation, as required by the provisions of Chapter 80, Section 132 of the Revised Statutes of 1944, of the capital reserve fund which

was established to provide funds for the construction of a new school building.

The departmental overdrafts of \$4,423.11 represents the net overdraft in the appropriation accounts which has been carried forward to the ensuing year.

The unappropriated surplus of the Town totaled \$9,726.74 at the year end as compared with \$7,087.51 at the beginning of the year. The increase of \$2,639.23 resulted from the following:

Increase:

Net Gain from Operations	\$3,624.27
Adjustment of Amount Due Tr. Fds.	1.23

Total Increase (Forward)	\$3,625.50
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Decrease:

Appropriation for Conveyance	\$900.00
Accounts Receivable Written Off	86.27

Total Decrease	986.27
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Net Increase	\$2,639.23
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Trust Funds

All transactions affecting the trust funds were reviewed. The time deposits were verified by examination of the bank passbooks. It was determined that all income earned on these time deposits had been properly credited. Expenditures from income appeared to have been made in accordance with the terms of the trusts.

Revenues and Expenditures

Presented on Exhibit B is a comparative statement of revenues and expenditures. This statement reflects an excess of revenues available over expenditures applicable thereto of \$3,624.27 for the year ended February 10, 1950, as compared with \$2,412.49 for the previous year.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

"The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing

for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

General

The Treasurer-Tax Collector furnished a corporate surety bond for \$5,000.00 which was verified by physical inspection.

The excise tax receipts were verified by examination of the copies of the receipts which are retained by the Collector. According to the receipts examined, the following receipts were issued and the collections deposited with the Treasurer.

1949 Excise Taxes	Receipts #112-#411	\$2,230.51
1950 Excise Taxes	Receipts # 1-#139	1,444.60
Total Deposited with Treasurer		<u>\$3,675.11</u>

An examination was made of the vouchers and payrolls on file in the office of the Selectmen. Insofar as could be determined, all so examined appeared to be reasonable and proper charges. With respect to salaries paid municipal officers, it was voted at the annual town meeting to pay these officials at the rate of \$1.00 per hour. It is suggested that the Selectmen file detailed vouchers showing dates and hours worked to support expenditures of this nature.

Recommendations

It is believed that the following recommendations are worthy of consideration by the municipal officials:

- (1) That, supplemental taxes be committed in accordance with the requirements of Chapter 81, Section 29 of the Revised Statutes of 1944.
- (2) That, a trial balance be taken of the accounts in the ledger at the end of each month.
- (3) That, the state system of accounting for town owned property and equipment be adopted so that a record will be available to shown values and other pertinent data for municipal capital investment.

EXHIBIT A

**TOWN OF SIDNEY
COMPARATIVE BALANCE SHEET**

February 10, 1950

February 10, 1949

GENERAL FUND**ASSETS**

Cash on Hand and in Bank.	\$11,533.49		\$7,546.83
Accounts Receivable		\$550.95	
Less—Reserve for Losses.		95.01	
			455.94
Tax Liens (Schedule A-1)	\$731.52	703.68	
Less—Reserve for Losses.	127.16	131.29	
			572.39
Capital Reserve Fund Investment (Schedule A-2)	5,180.69		4,103.27
Sinking Fund Investment (Sch. A-3)	1,000.00		2,000.00
Deferred Appropriations.	2,517.76		
Total—General Fund	\$20,836.30		\$14,678.43

TRUST FUNDS**ASSETS**

Time Deposits (Schedule A-7)	\$3,747.29		\$3,747.21
Due from General Fund (Sch. A-7) ..	150.00		1.23
Total—Trust Funds	\$3,897.29		\$3,748.44

TOWN OF SIDNEY

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February 10, 1950

February 10, 1949

GENERAL FUND

LIABILITIES

Accounts Payable (Schedule A-4).....	\$257.38	\$97.60
Due Trust Funds.....	150.00	1.23
Notes Payable (Schedule A-5).....	7,500.00	
Bonds Payable (Schedule A-6).....	1,000.00	2,000.00
Total Liabilities.....	\$8,907.38	\$2,098.83
Deferred Revenue—Excise Taxes...	1,444.60	1,211.47

RESERVES

Capital Reserve Fund.....	\$5,180.69	\$4,103.27
Departmental Overdrafts (Exh. D)..	4,423.11	177.35
Total Reserves.....	757.58	4,280.62

SURPLUS

Unappropriated (Exhibit C).....	9,726.74	7,087.51
Total—General Fund.....	\$20,836.30	\$14,678.43

TRUST FUNDS

LIABILITIES

Principals (Schedule A-7).....	\$3,560.26	\$3,410.26
Unexpended Income (Schedule A-7).....	337.03	338.18
Total—Trust Funds.....	\$3,897.29	\$3,748.44

EXHIBIT B

TOWN OF SIDNEY

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES

Years ended February 10, 1950 and February 10, 1949

Years Ended

	February 10, 1950	February 10, 1949
Revenue:		
Tax Commitment.....	\$37,422.69	\$35,974.39
Supplemental Taxes.....	161.93	63.50
Excise Taxes.....	3,441.98	2,851.06
State of Maine.....	13,933.39	15,556.19
Other Towns' Poor.....	40.00	323.00
Town Property.....	618.00	717.00
Cost and Interest.....	34.76	34.36
Interest on Sinking Fund.....	28.75	47.29
Snow Removal Reimbursements..	—	102.51
Income from Trust Funds.....	58.66	30.92
Income from Special Fund.....	—	26.65
Rentals.....	220.50	70.00
Licenses.....	4.50	—
Miscellaneous.....	37.86	20.15
Tuition and Supplies.....	25.90	—
Total Revenue.....	56,028.92	55,817.02
Add:		
Transfer from Sinking Fund.....	1,000.00	1,000.00
Deferred Appropriation—State Aid		
Highway Construction.....	2,517.76	—
Transfer from Surplus to School		
Conveyance.....	900.00	—
Total.....	\$60,446.68	\$56,817.02

TOWN OF SIDNEY

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Expenditures:

General Government.....	3,841.89	3,697.64	
Health and Sanitation.....	50.00	50.00	
Highways and Bridges.....	25,080.82	21,704.13	
Charities.....	1,784.95	2,857.77	
Education.....	23,756.76	21,699.13	
Cemeteries.....	58.66	11.00	
Municipal Indebtedness.....	1,000.00	1,000.00	
Special Assessments.....	4,457.36	4,056.68	
Unclassified.....	392.43	427.90	
Total Expenditures.....	60,422.87	55,504.25	
Add:			
Transfer to Capital Reserve Fund.	1,000.00	—	
Total.....	61,422.87	55,504.25	
Less:			
Expenditures Applicable to Appropriation Carrying Balances.....	4,600.46	1,099.72	
Total.....	\$56,822.41	\$54,404.53	
Net Gain from Operations.....	\$3,624.27	\$2,412.49	

RESIDENT TAXES 1950

	Poll	Real	Personal	Total
Austin, Robert	\$3.00	\$ 64.60	\$ 12.92	\$ 80.52
Ayotte, Richard	3.00	159.60	139.46	302.06
Ayotte, George	3.00	20.90	8.36	32.26
Ayotte, Laurette M.		152.00		152.00
Allard, Muriel		38.00		38.00
Adkins, Rupert	3.00			3.00
Brackett, Harold	3.00	.76		3.76
Bernier, Louis	3.00	70.30	23.41	96.71
Bacon, C. P.	3.00	74.48	26.07	103.55
Bacon, Lillian		1.14		1.14
Bacon, R. S.	3.00	117.80	24.70	145.50
Blaisdell, Mildred		9.50		9.50
Blaisdell, Joseph	3.00	53.20	13.68	69.88
Barnard, Bigelow	3.00	114.00	103.74	220.74
Berryman, Margaret		182.40		182.40
Berryman, W. P.	3.00		74.48	77.48
Burton, Morrill and Ruby	3.00	30.40	2.66	36.06
Bragg, Lizzie, Wendell		159.60	96.52	256.12
Russell, Marjorie Gleason				
Barr, Guy T.	3.00			3.00
Bartlett, Cleon D.	3.00	182.40	14.44	199.84
Brackett, Jennie J.		98.80	11.02	109.82
Brackett, Jennie J.		15.20		15.20
and Edna Parks				
Benson, Harold and Ella	3.00	110.20	53.58	166.78
Benson, Howard		34.20	4.18	38.38
Bailey, Dean and Manley, Jr.		146.30	126.92	273.22
Bacon, Z. R.	3.00	76.00	2.66	81.66
Bean, Harold T.	3.00	98.80	48.64	150.44
Bean, William F.	3.00	45.60	30.02	78.62
Bean, Lora		38.00		38.00
Bean, Mabel		3.80		3.80
Ballard, Ralph	3.00	129.20	1.90	134.10
Ballard, Ralph, et al.		11.40		11.40
Ballard, Jeanette		22.80		22.80
Blaisdell, Chester	3.00	49.40	13.30	65.70
Breton, Alfred and Delvina	3.00	106.40	25.08	134.48
Bixby, George		19.00	4.56	23.56
Brewer, E. N., Heirs		76.00		76.00
Blanchette, Joseph	3.00	98.80	9.88	111.68
Beaulieu, Florence		22.80		22.80

	Poll	Real	Personal	Total
Beaulieu, Patrick	3.00	3.80	4.56	11.36
Bowman, Alton, Heirs		136.80		136.80
Bowman, Vaughn and Leona	3.00	22.80	4.94	30.74
Bowman, William, Heirs		62.70	9.50	72.20
Bowman, Edward	3.00	64.60	15.20	82.80
Bowman, Alton, Heirs; Bowman, Maurice, Heirs		22.80		22.80
Bowman, Alton, Heirs		3.80		3.80
and Vaughn				
Bois, William and Annie	3.00	83.60	1.14	87.74
Brown, Theodore		26.60		26.60
Bacon, Henry	3.00		6.08	9.08
Bacon, Walter	3.00			3.00
Bacon, Otis	3.00			3.00
Bragg, Wendell	3.00		4.18	7.18
Bragg, Russell	3.00	7.60	21.66	32.26
Barr, Vernon	3.00		2.66	5.66
Bailey, Dean	3.00		2.66	5.66
Bailey, Bertha			2.66	2.66
Bartlett, Stanley	3.00			3.00
Bean, Charles	3.00		2.28	5.28
Breton, Donald	3.00		2.66	5.66
Bean, Cecil	3.00		4.18	7.18
Busby, John	3.00	22.80	1.52	27.32
Bernier, Joseph	3.00			3.00
Crockett, Gertrude		31.54		31.54
Cummings, Gladys		131.10	23.18	154.28
Cannon, F. B., Heirs		98.80		98.80
Cote, Napoleon	3.00	68.40	48.26	119.66
Clark, Francis	3.00	169.10	153.14	325.24
Cote, Una		22.80		22.80
Clark, James B.		45.60		45.60
Clark, Harriette		152.00	28.88	180.88
Corey, George	3.00	45.60	8.36	56.96
Clark, Andrew J.	3.00	38.00	5.32	46.32
Cote, Oliver	3.00	91.20	7.98	102.18
Cobb, Alton H., et al.		20.90	20.90	41.80
Caruser, Peter	3.00	26.60		29.60
Childs, Windsor and Mabel		76.00		76.00
Cowan, W. W.	3.00	26.60	2.66	32.26
Cowan, W. W. and W. H.		182.40		182.40
Campbell, Gerald	3.00	19.00	4.18	26.18
Cowan, W. H.	3.00		82.84	85.84

	Poll	Real	Personal	Total
Cummings, Stanley	3.00		.76	3.76
Childs, Robert	3.00			3.00
Cannon, Maurice	3.00		101.46	104.46
Clark, C. D.	3.00			3.00
Cote, Joseph N. R., Jr.	3.00		4.56	7.56
Clark, Anna		3.80	20.52	24.32
Cummings, Russell	3.00		.76	3.76
Cote, Gerald	3.00	7.60		10.60
Cote, J. Henry	3.00		2.66	5.66
Cotta, George			2.66	2.66
Cote, Albert M.	3.00			3.00
Drake, Donald		62.32	4.94	67.26
Davis, Annie G.		36.10	3.80	39.90
Dyer, Fred W.	3.00	142.88	88.92	234.80
Downing, Hazel and Paul		35.72		35.72
Drummond, M. H.	3.00	140.60	49.02	192.62
Dyer, William P.		87.40	2.28	89.68
Davis, Alonzo B.	3.00	121.60	83.98	208.58
Daggett, Naomi and Tracy, Jack		106.40	29.64	136.04
Drummond, Horace	3.00	116.28	13.68	132.96
Dorr, Floyd and Edith	3.00	26.60	2.28	31.88
Davenport, Arthur B.	3.00	95.00	9.12	107.12
D'Archangelio, Ermegilio	3.00	152.00	2.28	157.28
Dean, Walter	3.00	57.00	9.50	69.50
Drake, Waldo	3.00	42.56	4.56	50.12
Davis, L. W., Jr.	3.00		19.38	22.38
Drummond, Robert	3.00			3.00
Dyer, Eldon J.	3.00			3.00
Deering, Linwood W.	3.00			3.00
Davis, Clinton	3.00			3.00
Estabrook, Wm. M.	3.00	243.58	113.62	360.20
Ellis, George T.	3.00	110.96	19.38	133.34
Ellis, Olive F.		152.00		152.00
Ellis, George M.	3.00	74.10	9.12	86.22
Elliot, Reed and Nellie	3.00	83.60	87.02	173.62
Ellis, Leola		3.80		3.80
Ernst, John	3.00	828.40	1,098.58	1,929.98
Ellis, Gerald	3.00		4.18	7.18
Fullam, Paul A.	3.00	158.84	9.88	171.72
Fuller, Horace and Vera	3.00	76.00	18.24	97.24
Freeman, Chester G.	3.00	38.00	4.94	45.94
Furman, Thomas	3.00	172.90	108.68	284.58

	Poll	Real	Personal	Total
French, P. W. and Jennie	3.00	138.70	.76	142.46
Field, John H., Heirs		91.20		91.20
Folger, James, Heirs		34.20		34.20
Field, George	3.00	40.28		43.28
Foss, Carrol I.	3.00	38.00	7.98	48.98
Farrell, Marie B.		22.80	1.90	24.70
Furman, Paul	3.00			3.00
Finn, Frank	3.00		3.04	6.04
Foss, John	3.00			3.00
Folger, George	3.00			3.00
Folger, William	3.00	38.00	5.32	46.32
Gadapi, Fred and Margaret	3.00	83.60	7.22	93.82
Graves, George M.	3.00	274.36	83.22	360.58
Graves, G. M. and C. A.		25.84		25.84
Graves, Charles A.		110.20	25.84	136.04
Graves, Grace and Helen		76.00	3.80	79.80
Goodhue, Earland	3.00	269.04	169.10	441.14
Goff, C. M., Heirs		159.60		159.60
Goff, L. D. and Florence	3.00	30.40	26.22	59.62
Goff, Lendall D.		15.20		15.20
Goff, Amy		41.80	2.28	44.08
Gifford, Chas. W. and Zoa	3.00	91.20	54.34	148.54
Geary, Michael	3.00	59.28	15.96	78.24
Griffin, Percival	3.00	98.80	19.38	121.18
Graves, E. G., Jr. and Vernon Barr		174.42		174.42
Graves, E. G., Jr.	3.00	3.80	100.70	107.50
Goff, S. W.	3.00		10.64	13.64
Goff, Wenona			7.22	7.22
Gleason, Edward	3.00		5.70	8.70
Gifford, Erwin	3.00			3.00
Graves, Donald	3.00		23.18	26.18
Goodhue, Henry	3.00		6.84	9.84
Grevois, Arthur	3.00		.76	3.76
Goff, Edward	3.00		.76	3.76
Gleason, Donald	3.00		23.94	26.94
Green, George76	.76
Hammond, Alice		167.20	28.88	196.08
Haskell, Walter B.	3.00	171.00	85.50	259.50
Haskell, Herbert L.	3.00	102.60	69.54	175.14
Haskell, William B.		79.80	13.30	93.10
Haskell, Norman L.	3.00	61.94	6.08	71.02
Hughes, E. F., Heirs		11.40		11.40
Hughes, William V. and Frank C.		38.00		38.00

	Poll	Real	Personal	Total
Hughes, James E.	3.00	12.92		15.92
Houghton, Geo., Heirs and Florence		121.60	2.28	123.88
Hamlin, Charlotte and Eliza Townsend		68.40		68.40
Howland, Julius	3.00	136.80	31.54	171.34
Hurd, Verne	3.00	228.00	141.74	372.74
Hammond, Howard C. and Alice		13.68		13.68
Huntington, Samuel and Margerie	3.00	68.40	6.08	77.48
Haskell, Harold D.	3.00	11.40	4.18	18.58
Hughes, William V.	3.00		.76	3.76
Hughes, Frank	3.00			3.00
Hyde, Carey	3.00		4.56	7.56
Isbister, Dorothy S.		83.60	22.42	106.02
Isbister, Harold	3.00			3.00
Johnson, Beulah, et al.		218.50	112.86	331.36
Jacques, Deneige		38.00		38.00
Jacques, Fernande		133.00		133.00
Johnson, Bernard, Jr.	3.00			3.00
Jewett, Clarence	3.00			3.00
Johnson, Lewis	3.00		2.66	5.66
Keene, Arthur		34.20	.76	34.96
Keene, Hattie, Heirs		60.80		60.80
Keene, Harold	3.00		.76	3.76
Kramer, Fritz	3.00	148.20	57.00	208.20
Keene, Kenneth	3.00		2.66	5.66
Keene, Fred	3.00			3.00
Levesque, Joseph S.	3.00	22.80	.76	26.56
Lyon, Eva E.		120.08	6.46	126.54
Lyon, W. P., Heirs		87.78		87.78
Lovejoy, Susie		76.00		76.00
Lathe, Leslie	3.00	72.20	9.50	84.70
LaChance Albert	3.00	87.40	85.88	176.28
Landry, Mary		34.20		34.20
Lewis, Ernest	3.00	91.20	15.20	109.40
Lyons, James	3.00		1.52	4.52
McCormack, Robert	3.00	76.38	6.84	86.22
Mitchell, Estelle		125.40		125.40
Manter, Selden A.	3.00	126.92	11.02	140.94
Mitchell, M. Scott	3.00	53.20	4.18	60.38
MacDonald, John		53.20	3.04	56.24

TOWN OF SIDNEY

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	Poll	Real	Personal	Total
Marden, Aaron	3.00	24.70	6.84	34.54
McFadden, James and Edith	3.00	22.80	7.22	33.02
Mendall, George	3.00	91.20	5.70	99.90
McKinnon, Daniel	3.00	74.10	11.78	88.88
McFadden, William	3.00	13.30		16.30
McLellan, Woodrow	3.00	45.60	15.96	64.56
Moore, Howard	3.00	41.80	16.72	61.52
Martin, Alvo		83.60		83.60
Michaud, Donat and Beatrice	3.00	129.20	112.10	244.30
Manson, Avis		39.90	12.16	52.06
Mitton, Thelma		76.00	8.44	84.44
Mitchell, Francis	3.00		1.14	4.14
Morse, Vernon	3.00		4.56	7.56
McKechnie, Russell	3.00		35.87	38.87
Mitton, Wallace	3.00			3.00
McFadden, Theodore	3.00		5.70	8.70
McFadden, Raymond	3.00			3.00
Mills, Harry	3.00		6.08	9.08
Mitchell, Carleton	3.00			3.00
Manson, Elwood	3.00			3.00
Niehoff, Anna		136.80		136.80
Niehoff, Henry	3.00	30.40	124.64	158.04
Nielsen, Carl	3.00	190.00	103.36	296.36
Noble, Milo E.	3.00	83.60	19.00	105.60
Norman, Harold	3.00	83.60		86.60
Norman, Dana	3.00	197.60	42.94	243.54
Niles, Harold	3.00	98.80	8.74	110.54
Niles, Wendell	3.00	30.40	5.32	38.72
Norton, Linwood	3.00	22.80	12.92	38.72
Noble, Walter	3.00			3.00
Ouelette, Henry	3.00	76.00	48.64	127.64
O'Neil, Gendreaux	3.00			3.00
Page, Marcus E.	3.00	85.50	3.42	91.92
Pelotte, Veda		1.90		1.90
Pooler, Seraphine, et al.		45.60		45.60
Poulin, Alfred	3.00	158.08	20.14	181.22
Painter, Bernard	3.00	68.40	7.22	78.62
Perkins, Ethel A.		76.00	17.48	93.48
Philbrick, John C.		87.40	2.66	90.06
Philbrick, John C. and Jessie, Heirs		39.90		39.90
Philbrick, Ray E.	3.00	104.50	40.66	148.16

	Poll	Real	Personal	Total
Philbrick, Roland	3.00	22.80	24.32	50.12
Philbrick, M. C.	3.00	17.10	4.18	24.28
Pihlgren, Charles, Heirs		26.60		26.60
Peterson, Beatrice		68.40	50.92	119.32
Peterson, Laurence and Virginia	3.00	76.00	24.70	103.70
Potter, George and Olive	3.00	91.20	57.76	151.96
Pelotte, Alfred	3.00	87.40	42.56	132.96
Pelotte, William J.	3.00	73.72	83.98	160.70
Pullen, Elden	3.00	38.00	5.70	46.70
Phillips, Helen C., Heirs		38.00		38.00
Purington, James	3.00	121.60		124.60
Parks, Fay E.	3.00	30.40	24.70	58.10
Pooler, Alice		26.60	3.42	30.02
Pooler, Raymond	3.00			3.00
Philbrick, Winnifred			1.90	1.90
Philbrick, Alfred	3.00		6.84	9.84
Philbrick, Wendell	3.00		.76	3.76
Pullen, George	3.00		3.42	6.42
Plisga, Frank	3.00		78.66	81.66
Peck, Manton D.			4.18	4.18
Peters, James	3.00			3.00
Pihlgren, Fred			5.70	5.70
Pooler, George			12.92	12.92
Parks, Roland	3.00		24.70	27.70
Philbrick, Clarence	3.00			3.00
Philbrick, Daniel	3.00			3.00
Philbrick, Ray E., Jr.	3.00			3.00
Potter, Harry	3.00			3.00
Rocque, Celestine		45.60		45.60
Reynolds, Horace, Heirs		7.60		7.60
Reynolds, Walter and Alice	3.00	159.60	73.34	235.94
Reynolds, Harold	3.00	28.88		31.88
Rodrigue, Alphonse	3.00	79.80	14.82	97.62
Riley, R. H. and Velma	3.00	57.00	6.08	66.08
Robinson, Charles	3.00	1.90	6.84	11.74
Robinson, Linwood	3.00		.76	3.76
Robbins, E. E.			10.26	10.26
Sturtevant, Dana P.	3.00	121.60	7.60	132.20
Snell, Elsie		45.60		45.60
Soulmier, John S. and Mary J. ...	3.00	117.80	7.98	128.78
Stockman, Earl R. and Kathleen	3.00	101.84	5.70	110.54
Swift, Lewis D.		281.20	58.52	339.72

TOWN OF SIDNEY

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	Poll	Real	Personal	Total
Sherrard, George E.	3.00	167.20	108.91	279.11
Swift, Ella		113.24	3.04	116.28
Smith, Charles E.	3.00	115.52	44.08	162.60
Smith, Harvey N.	3.00	43.70	7.98	54.68
Smith, Charles W.	3.00	53.20	4.18	60.38
Sawtelle, Ralph	3.00	114.00		117.00
Sawlivich, George	3.00	68.40	36.48	107.88
Shaw, Rose E.		62.70		62.70
Springer, Mildred		41.80		41.80
Stevens, Harold and Elizabeth . .	3.00	64.60	5.70	73.30
Stevens, Susan		57.00		57.00
Steinmeyer, Frank	3.00	167.20	64.60	234.80
Spiller, Lulie		15.20	.76	15.96
Siciliano, Joseph		133.00	6.08	139.08
Symonevich, Edmond and Josephine	3.00	91.20	40.28	134.48
Snell, Merlin	3.00		17.10	20.10
Stevens, Ralph	3.00		6.39	9.39
Symonevich, Andrew	3.00			3.00
Symonevich, Alphonse	3.00			3.00
Sawtelle, Frank	3.00		10.26	13.26
Smalley, Leslie	3.00		.76	3.76
Smith, Philip	3.00		3.04	6.04
Standbridge, Gilbert	3.00		4.18	7.18
Stevens, Lloyd	3.00		3.80	6.80
Sylvester Brothers			11.40	11.40
Towne, Verl E.		53.20	4.94	58.14
Tillson, Anson	3.00	281.20	7.98	292.18
Taylor, Mary I.		83.60		83.60
Taylor, Albert	3.00	167.20	124.64	294.84
Tracy, Martin L.	3.00	7.60		10.60
Tracy, Millard	3.00	20.52	.76	24.28
Thompson, Fred and Harriett	3.00	76.00	3.80	82.80
Tanner, Storer F.	3.00	197.60	64.60	265.20
Tilton, Harvey	3.00	144.40	63.84	211.24
Tilton, Clifton	3.00	60.80	66.12	129.92
Tracy, Maud		34.20		34.20
Thayer, Harry		30.40		30.40
Trask, Herbert and Nellie		71.44	17.10	88.54
Turner, Gilbert	3.00	26.60	4.94	34.54
Tardiff, Albert	3.00	60.80	9.50	73.30
Trageny, Joseph	3.00	102.60	2.66	108.26
Tanner, Orville	3.00		.76	3.76

	Poll	Real	Personal	Total
Torrey, Ward N.	3.00		2.28	5.28
Tilton, Merle	3.00			3.00
Turner, Albert	3.00		4.94	7.94
Tilley, Charles	3.00		2.28	5.28
Tracy, Jack	3.00			3.00
Urbanovich, Donald	3.00			3.00
Van Note, Percy and Myrtle	3.00	76.00	17.33	96.33
Wilson, W. John	3.00			3.00
Wilson, John L.	3.00			3.00
Wheelock, Jesse	3.00		17.48	20.48
Webber, Ronald	3.00			3.00
Webber, Alton B.	3.00			3.00
Wiggin, Paul E.	3.00		3.80	6.80
Wright, Randall	3.00		31.01	34.01
Wright, Zitella		120.08		120.08
Warren, Stephen		28.50		28.50
Webber, George	3.00	114.00	53.96	170.96
Wyman, Ernest C.	3.00	231.80	126.54	361.34
Williams, James and Jennie	3.00	98.80	19.76	121.56
Winslow, Holly	3.00	22.80	4.18	29.98
Whynot, Charles C. and Ardis ...	3.00	42.94	18.62	64.56
Woodward, Otis and Edith		68.40		68.40
Whitten, Kenneth and Constance	3.00	98.80	17.86	119.66
Young, Raymond G. and Glenda I.	3.00	45.60	9.12	57.72
Young, Gerald	3.00		.76	3.76
Young, Walter	3.00			3.00
Young, Fred	3.00			3.00

NON RESIDENT TAXES

	Real	Personal	Total
Ayers, Gerald W.	\$ 5.70		\$ 5.70
Ayers, Lendall	25.08		25.08
Avery, Charles	15.20		15.20
Arnold, Elsie	34.20		34.20
Arnold, Irving	47.12		47.12
Ashman, R. I.	64.60		64.60
Arsenault, Alfred J.	22.80		22.80
Arthur, Charles E.	15.20		15.20

	Real	Personal	Total
Ballard, John B.	3.80		3.80
Benoit, J. G. and Saporita, N. R.	34.20		34.20
Burgess, Charles	6.08		6.08
Bolduc, Leo	22.80		22.80
Benway, Mrs. Cephus	7.60		7.60
Belk, Maud	3.80		3.80
Breard, Zoe	38.00		38.00
Baldic, Sadie	15.20		15.20
Beukelmen, Ruth L.	11.40		11.40
Barrows, Vera M.	60.80		60.80
Beland, Antonio	15.20		15.20
Brash, Sarah Larrabee	19.00		19.00
Bickford, Harry	91.20		91.20
Bryant, Ola Curtis	7.60		7.60
Burleigh, H. C., Heirs	9.12		9.12
Ballard, Richard and Robert	45.60		45.60
Bilodeau, Conrad	9.50		9.50
Bacon, Carl	15.20		15.20
Colby College President and Trustees ..	11.40		11.40
Cronin, Daniel	1.52		1.52
Cloutier, Albert J. and Rose	28.50		28.50
Clukey, Arthur	38.00		38.00
Clukey, Mary	53.20		53.20
Clukey, Rita	64.60		64.60
Cotta, Clair	49.40		49.40
Curtis, Ezra, Heirs	11.40		11.40
Cassidy, Ilda	15.20		15.20
Central Maine Power Co.	2,026.54		2,026.54
Chapman, Jennie M. and Charles W.	47.50		47.50
Caron, Joseph	5.32		5.32
Cousins, Horace, Heirs	7.60		7.60
Clark, Arthur L.	3.04		3.04
Charon, Edward and Gertrude	684.00		684.00
Cutting, Lloyd	34.20		34.20
Collier, E. H. and E. C.	17.10		17.10
Carey, Herbert	45.60		45.60
Catoggio, Anthony	30.40		30.40
Cities Service		\$11.40	11.40
Dunn, Alta	5.70		5.70
Dexter, Keith R.	3.04		3.04
Dudley, Donald	30.40		30.40
Dostie, Phillippe and Leonidas	26.60		26.60

	Real	Personal	Total
Durrell, Myrtle	19.76		19.76
Dostie, Leonidas	3.80		3.80
Davis, Emily	26.60		26.60
Davis, Frederick	5.70		5.70
Davis, Elmer and Violet	5.70		5.70
Dudley, Lillian	68.40		68.40
Dudley, Roy and Sidney Smith	11.40		11.40
Drouin, Alfred H.	38.00		38.00
Dutil, Louis	30.40		30.40
D'Auteuil, Alphonse J.	36.10		36.10
Dalton, William H.	49.40		49.40
Eastern Investment Co.	5.70		5.70
Ellis, Luther M.	30.40		30.40
Estabrook, Preston	7.60		7.60
Esso Standard Oil Co.	17.48		17.48
Fasset, Frederick, Jr.	4.56		4.56
Fasset, Grace P.	83.98		83.98
Fowle, Christie W.	205.20		205.20
Fowle, Robert	79.80		79.80
Gifford, Roy P.	76.00		76.00
Gorfinkle, Rose A.	22.80		22.80
Goodhue, Evelyn	100.70		100.70
Grover, Merle N.	3.80		3.80
Ginsberg, Louis	68.40		68.40
Gamache, Arthur	38.00		38.00
Grant, Frank and Nellie M., Heirs	43.70		43.70
Gallagher, Beecher	11.40		11.40
Godbout, Willie	47.50		47.50
Gregoire, John	36.10		36.10
Gregoire, Francoise and Leona	30.40		30.40
General Ice Cream	1.90		1.90
Hughes, Harry	5.70		5.70
Homer, Elizabeth, Mrs.	5.70		5.70
Haskell, Cecil and Anna B.	34.20		34.20
Hall, Leon	15.20		15.20
Hewins, Dorothy A., et al.	3.80		3.80
Joseph, George	9.50		9.50
Johnson, Lewis	15.20		15.20
Jones, Margaret	5.70		5.70
James, Frances	5.70		5.70

TOWN OF SIDNEY

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	Real	Personal	Total
Johnson, Mrs. Charles W.	5.70		5.70
Jacques, Sadie	32.30		32.30
Jacques, Nelson	32.30		32.30
Kimball, Harold	45.60		45.60
Kimball, Ethel B.	7.60		7.60
Kane, Grace M.	53.20		53.20
Kennebec Brick Co.	34.20		34.20
LaCroix, Rose	1.90		1.90
Lewis, Jesse	5.70		5.70
Lundgren, Florence and Carl	30.40		30.40
Levine, Louis	144.40		144.40
Lombard, Louis	57.00		57.00
Levine, William, Heirs	79.80		79.80
Lewis, Charles S.	87.40		87.40
Lewis, Roger E.	9.50		9.50
Lunn, E. S., Executor of Creed Estate ..	152.00		152.00
Lyon, Lawrence	3.80		3.80
Lowell, Irving W., Heirs	34.20		34.20
Labbe, Arthur	72.20		72.20
Lizotte, Alfred	9.50		9.50
Leighton, Benjamin	5.70		5.70
Lougee, F. Marion and D. Eileen	15.20		15.20
Lathe, Frank	1.90		1.90
Locke, F. Raymond, et al.	7.60		7.60
MacLeod, Walter W., et al.	11.40		11.40
Michaud, J. Alcide	38.00		38.00
McLellan, Robert M. and Annie M.	9.50		9.50
Morin, Jos. F. and Cormier, Harold N. ..	30.40		30.40
McGowan, John H.	98.80		98.80
McRonaldd, Everett	68.40		68.40
Mosher, Guy L.	15.20		15.20
Merrill, Harry F., Heirs	3.80		3.80
McLaughlin, James	15.96		15.96
Mills, D. William	144.40		144.40
McQuillan, Arthur M.	290.70		290.70
Marden, Alena	3.80		3.80
Marden, Mildred A.	47.50		47.50
Mallar, Emily	117.80		117.80
Morin, Henry, et al.	15.20		15.20
Martin, Frances	68.40		68.40
Milton, Clarence E. and Florence Y.	38.00		38.00
Milton, Clarence	5.70		5.70

	Real	Personal	Total
Mizelle, S. T., et al.	205.20		205.20
McAndless, Charles	49.40		49.40
Nichols, Kenneth	43.70		43.70
Nichols, Clayton	4.56		4.56
Nutting, Everett W.	7.60		7.60
Niles, Cecil	41.80		41.80
Nodwell, Vene L. and Tuulikki D.	49.40		49.40
Nodwell, Vene L.	3.80		3.80
Nichols, James S., Jr.	17.10		17.10
Nye, Norman	32.30		32.30
O'Hear, Hugh	60.80		60.80
Oliver, Ernest P.	19.00		19.00
Oliver, George	49.40		49.40
Oliver, Clarence	62.70		62.70
Oakley, Helen	3.80		3.80
Odlin, Vinal, Heirs	45.60		45.60
Pelotte, James	2.28		2.28
Philbrick, Harry B.	34.20		34.20
Pomerleau, Vilbon, Heirs	7.60		7.60
Pariso, Florence	60.80		60.80
Palmer, Francis	3.80		3.80
Pelotte, Liao	3.80		3.80
Pelotte, Henry	15.20		15.20
Philbrick, Daniel and Edith J.	34.20		34.20
Plisga, John	148.20		148.20
Patnaude, Omer	68.40		68.40
Piper, Katherine Nichols	26.60		26.60
Preston, Maria Shaw	83.60		83.60
Porter, Robert	34.20		34.20
Robichaud, Victor	83.60		83.60
Redding, Arthur, Heirs	5.70		5.70
Redding, Grenville P.	41.80		41.80
Rotchford, M. H.	53.20		53.20
Robinson, Esther B.	53.20		53.20
Redman, Edward S.	76.00		76.00
Rodrigue, Lorenzo	30.40		30.40
Roderick, Albert H., et al.	68.40		68.40
Reicker, James H.	5.70		5.70
Sirois, Alfred	5.70		5.70
Smith, Ruth M. and Bessie	129.20		129.20
Smith, Bessie M.	5.70		5.70

	Real	Personal	Total
Smith, Donald O.	7.60		7.60
Smith, E. E.	6.08		6.08
Sullivan, Walter E.	26.60		26.60
Shields, Joseph	62.70		62.70
Small, George E.	4.56		4.56
Shiro, Louis J.	49.40		49.40
Sampson, Raymond E., et al.	83.60		83.60
Stevens, Clayton I.	38.00		38.00
Sheffield, Leland R.	70.30		70.30
Simpson, Minnie	9.50		9.50
Smith, Vernon S. and Leona M.	57.00		57.00
Sturgis, Alma	5.70		5.70
Tarbox, Isabelle Smith	41.80		41.80
Turner, Fred E. and Lura N.	7.60		7.60
Tondreau, Laurent	22.80		22.80
Tracy, B. F.	5.70		5.70
Towne, Dr. John G.	133.00		133.00
Titcomb, Lendall, Heirs	15.20		15.20
Totman, J. E.	209.00		209.00
Tibbets, Earl C. and Vera L.	5.70		5.70
Talbot, Oliphant M.	3.80		3.80
Tracy, R. P.	7.60		7.60
Tracy, J. S.	3.80		3.80
Testa, Peter P.	60.80		60.80
Totman, Margaret	30.40		30.40
Turner, Lura M.	53.20		53.20
Therriault, Charles and Peter	15.20		15.20
Theberge, Robutel and Elizabeth D.	38.00		38.00
Tilley, Bessie	1.52		1.52
Tuttle, Norman J. and Nora F.	5.70		5.70
Trask, Howard and Maud	38.00		38.00
Tidewater Oil Co.	22.80		22.80
Thibodeau, Romeo	9.50		9.50
Tardiff, Wilfred J.	1.90		1.90
Urbanovich, Mary, Louise, Donald and Sabina	83.60		83.60
Violette, Amedee and Christine	5.70		5.70
Viles, William P. and Marion M.	121.60		121.60
Wyman, Mildred	5.70		5.70
Weeks, Thomas N.	38.00		38.00
Whitten, Willis D., et al.	9.50		9.50

	Real	Personal	Total
White, Viola M.	9.50		9.50
White, Charles S. and Lura B.	7.60		7.60
Wright, Marguerite	5.70		5.70
Woodward, Guy	30.40		30.40
Walsh, James and Georgianna	45.60		45.60
Watson, John W.	38.00		38.00
Watson, Ida	32.30		32.30
Woodward, Luther E.	26.60		26.60
White, Basil O. and Glenna M.	3.80		3.80
Young, Mary and Harriett	49.40		49.40
York, Herbert L.	3.04		3.04

SUPPLEMENTAL TAXES

	Poll	Personal	Total
Standbridge, Gilbert		\$ 7.60	\$ 7.60
Kennebec Brick Co.		30.40	30.40
McQuillan, Dr.		15.96	15.96
Purington, James		4.56	4.56
Childs, Robert		4.66	4.66
General Ice Cream Corporation		5.70	5.70
Bacon, Earl	\$3.00		3.00
Rogers, Varnum	3.00		3.00
Johnson, Malcolm	3.00		3.00
Galley, Robert	3.00		3.00
Bailey, William M.	3.00		3.00
Flye, Carlton	3.00		3.00
Plisga, John	3.00		3.00
Bailey, Manley, Jr.	3.00		3.00
Gerrish, Donald	3.00		3.00
Thibeau, Raymond	3.00		3.00
Riley, Roderick John	3.00		3.00

POLL TAXES FOR 1949

Johnson, Malcolm	3.00	3.00
Wentworth, Harry	3.00	3.00

